

Feb-11-04 15:53 From-
Paras Madho
Manager
Securities Operations

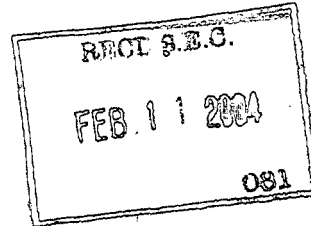


T-663 P.002/002 F-022
20 Broad Street
New York, NY 10005
tel: 212.656.5026
fax: 212.656.5893
pmadho@nyse.com

Cert nys
NYSE

1-32005

February 11, 2004



Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Lehman ABS Corporation, 1,000,000 Corporate Backed Trust Certificates, DaimlerChrysler Debenture-Backed Series 2004-3 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on February 11, 2004. Tentative listing date - Not yet determined.

Sincerely,

Paras Madho

PROCESSED

JUN 22 2004

THOMSON
FINANCIAL